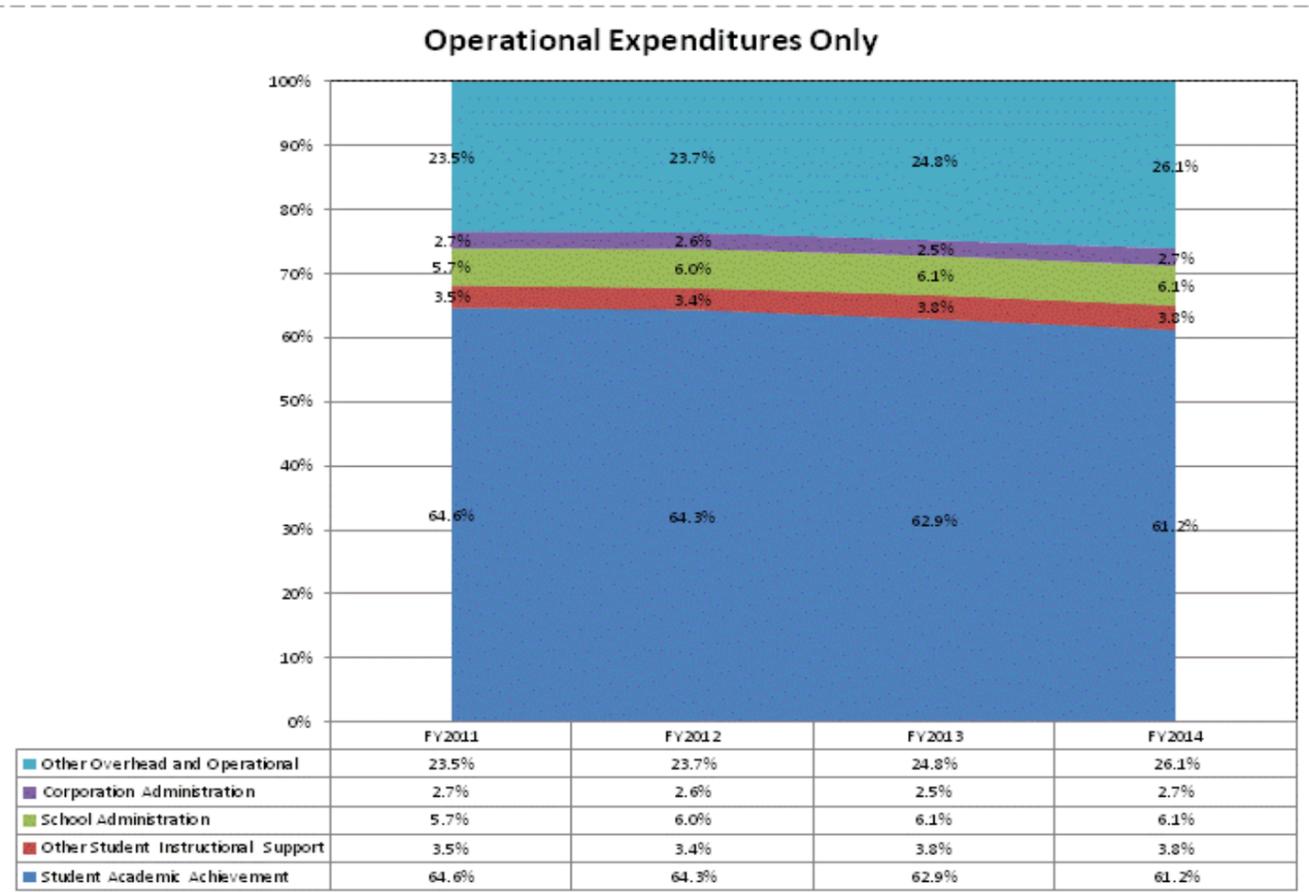
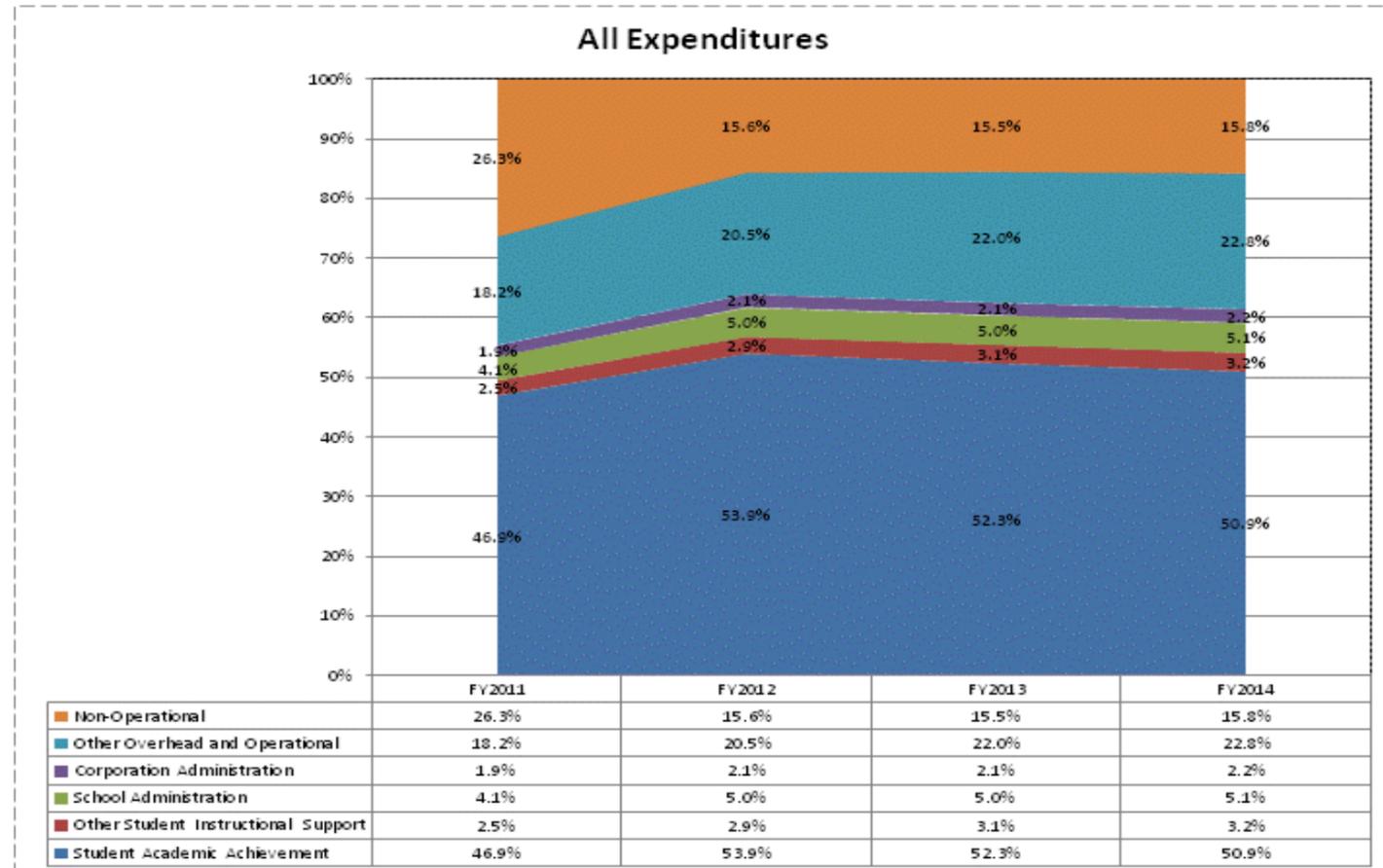


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Clay Community Schools (1125)

Clay Community Schools (1125)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$21,617,474	53.2%	\$23,657,526	54.3%	\$21,836,761	52.3%	\$21,850,577	50.9%
Student Instructional Support	\$2,620,034	6.4%	\$3,072,452	7.1%	\$3,398,943	8.1%	\$3,542,555	8.3%
Overhead and Operational Nonoperational	\$8,981,570	22.1%	\$10,163,798	23.3%	\$10,050,591	24.1%	\$10,757,231	25.1%
Nonoperational	\$7,442,387	18.3%	\$6,667,092	15.3%	\$6,464,270	15.5%	\$6,778,085	15.8%
Grand Total	\$40,661,465		\$43,560,868		\$41,750,565		\$42,928,448	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.6%	61.4%	60.4%	59.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Clay Community Schools (1125)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$67,343	\$12,332	N/A	N/A	-82%
11050 Regular Programs; Full Day Kindergarten	\$0	\$871,455	\$851,657	\$891,934	N/A	2%	5%
11100 Regular Programs; Elementary	\$5,899,053	\$7,576,260	\$6,527,245	\$6,466,658	10%	-15%	-1%
11200 Regular Programs; Middle/Junior High	\$2,632,899	\$3,718,077	\$3,301,928	\$3,527,550	34%	-5%	7%
11300 Regular Programs; High School	\$3,359,355	\$4,805,807	\$4,970,936	\$4,811,425	43%	0%	-3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$104,082	\$95,899	\$114,210	N/A	10%	19%
11420 Vocational Education; Agriculture B	\$59,178	\$88,541	\$63,820	\$81,812	38%	-8%	28%
11430 Vocational Education; Distributive Education	\$38,765	\$69,172	\$42,967	\$34,853	-10%	-50%	-19%
11440 Vocational Education; Health Occupations	\$0	\$0	\$41,193	\$44,180	N/A	N/A	7%
11450 Vocational Education; Consumer and Homemaking	\$209,104	\$284,594	\$300,430	\$266,420	27%	-6%	-11%
11470 Vocational Education; Business Education	\$37,764	\$44,918	\$58,036	\$67,058	78%	49%	16%
11480 Vocational Education; Industrial Education A	\$126,030	\$192,419	\$215,248	\$197,469	57%	3%	-8%
11630 Regular Programs; Alternative Education Programs; High School	\$161,720	\$216,156	\$268,871	\$340,281	110%	57%	27%
11910 Other Regular Programs; Competency Testing	\$30,938	\$38,250	\$17,935	\$29,986	-3%	-22%	67%
11920 Other Regular Programs; Project 4R	\$0	\$0	\$80,624	\$0	N/A	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$13,543	\$51,478	\$35,691	\$44,631	230%	-13%	25%
12210 Mental Disabilities; Mild Mental Disabilities	\$462,965	\$618,688	\$611,476	\$548,558	18%	-11%	-10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$171,234	\$240,092	\$223,635	\$239,866	40%	0%	7%
12310 Physical Impairment; Orthopedic Impairment	\$37,403	\$15,605	\$12,516	\$32,839	-12%	110%	162%
12320 Physical Impairment; Multiple Disabilities	\$60,965	\$75,443	\$52,195	\$67,816	11%	-10%	30%
12330 Physical Impairment; Visual Impairment	\$1,710	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$96,703	\$128,710	\$199,024	\$173,488	79%	35%	-13%
12350 Physical Impairment; Homebound	\$63,691	\$36,792	\$34,741	\$30,127	-53%	-18%	-13%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$275,783	\$417,906	\$384,693	\$436,599	58%	4%	13%
12510 Culturally Different; Communication Disorders	\$199,193	\$368,516	\$421,040	\$446,915	124%	21%	6%
12610 Learning Disability	\$1,000,413	\$1,468,714	\$1,303,514	\$1,355,773	36%	-8%	4%
12710 Equal Opportunity At Risk	\$46,143	\$79,248	\$1,598	\$5,231	-89%	-93%	227%
12810 Special Education Preschool	\$144,479	\$151,238	\$146,069	\$118,759	-18%	-21%	-19%
12900 Other Special Programs	\$60,678	\$118,178	\$51,028	\$123,668	104%	5%	142%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,364	\$46,373	\$73,399	\$73,167	242%	58%	0%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$38,112	\$15,737	\$12,860	\$161	-100%	-99%	-99%
14100 Summer School Programs; Elementary	\$6,930	\$19,284	\$14,163	\$3,083	-56%	-84%	-78%
14200 Summer School Programs; Middle/Junior High School	\$0	\$7,489	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$65,451	\$48,951	\$14,599	\$7,928	-88%	-84%	-46%
16100 Remediation Testing	\$33,601	\$60,620	\$27,221	\$31,673	-6%	-48%	16%
16200 Preventive Remediation	\$37,343	\$5,678	\$8,897	\$7,780	-79%	37%	-13%
22110 Improvement of Instruction; Service Area Direction	\$86,491	\$47,645	\$40,130	\$53,784	-38%	13%	34%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$212,588	\$217,174	\$182,760	\$85,095	-60%	-61%	-53%
22130 Improvement of Instruction; Instructional Staff Training	\$37,740	\$11,195	\$22,496	\$37,158	-2%	232%	65%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$50,267	\$50,144	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$250,512	\$315,346	\$342,792	\$134,104	-46%	-57%	-61%
22220 Library/Media Services; School Library	\$171,250	\$247,889	\$234,423	\$199,782	17%	-19%	-15%
22230 Library/Media Services; Audiovisual	\$12,931	\$7,785	\$7,633	\$5,652	-56%	-27%	-26%
22250 Library/Media Services; Computer Assisted Instruction Services	\$14,281	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$10,743	\$20,330	\$6,065	\$24,623	129%	21%	306%
22360 Instruction, Related Technology; Network Support	\$118,962	\$243,669	\$359,426	\$402,980	239%	65%	12%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$975	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$214	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$408,098	\$511,691	\$108,545	\$271,978	-33%	-47%	151%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$187	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Clay Community Schools (1125)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26497 2007 Account Code - Teachers Retirement Fund	\$876,528	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$17,642,903	\$23,657,526	\$21,836,761	\$21,850,577	24%	-8%	0%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$925	\$0	N/A	N/A	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$57,142	N/A	N/A	N/A
21210 Guidance Services; Service Area Direction	\$0	\$0	\$570,082	\$0	N/A	N/A	-100%
21220 Guidance Services; Counseling Services	\$394,873	\$472,562	\$432	\$584,381	48%	24%	> 500%
21310 Health Services; Service Area Direction	\$119,483	\$190,028	\$200,389	\$221,967	86%	17%	11%
21410 Psychological Services; Service Area Direction	\$52,122	\$82,842	\$22,658	\$49,579	-5%	-40%	119%
21420 Psychological Testing	\$63,324	\$84,601	\$160,004	\$146,852	132%	74%	-8%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$135,969	\$140,215	N/A	N/A	3%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$9,274	\$0	N/A	N/A	-100%
21810 Special Education Administration; Service Area Direction	\$159,431	\$145,095	\$208,787	\$165,621	4%	14%	-21%
21910 Other Support Services, Students; Service Area Direction	\$620	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$1,290,299	\$2,070,933	\$2,015,023	\$2,109,757	64%	2%	5%
24900 Other Support Services, School Administration	\$34,059	\$26,391	\$75,400	\$67,042	97%	154%	-11%
Student Instructional Support Total	\$2,114,211	\$3,072,452	\$3,398,943	\$3,542,555	68%	15%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,467	\$41,189	\$28,490	\$44,009	31%	7%	54%
23150 Board of Education; Legal Services	\$17,140	\$80,968	\$9,720	\$24,792	45%	-69%	155%
23160 Board of Education; Promotion Expenses	\$2,928	\$2,449	\$2,815	\$2,514	-14%	3%	-11%
23190 Board of Education; Other Governing Body Services	\$765	\$0	\$0	\$0	-100%	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$307,025	\$531,737	\$429,460	\$502,762	64%	-5%	17%
23220 Executive Administration; Community Relations	\$36,476	\$3,286	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$42,595	\$17,161	\$30,386	\$29,582	-31%	72%	-3%
25110 Fiscal Services; Office of The Business Manager	\$86,459	\$133,478	\$130,134	\$99,587	15%	-25%	-23%
25140 Fiscal Services; Receiving and Disbursing Funds	\$30,599	\$52,860	\$100,256	\$103,290	238%	95%	3%
25150 Fiscal Services; Payroll Services	\$29,536	\$55,374	\$54,553	\$55,922	89%	1%	3%
25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$11,620	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$93	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$6,274	\$0	\$0	N/A	-100%	N/A
25196 Other Fiscal Services; Cash Change	\$185	\$75	\$0	\$0	-100%	-100%	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$2,529	\$3,038	N/A	N/A	20%
25300 Printing, Publishing, and Duplicating Services	\$7,750	\$10,848	\$19,754	\$24,029	210%	122%	22%
25400 Planning, Research, Development and Evaluation	\$4,250	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$20,529	\$20,395	\$21,226	N/A	3%	4%
25730 Personnel Services; Personnel Services	\$0	\$0	\$6,957	\$7,891	N/A	N/A	13%
25740 Personnel Services; Noninstructional Personnel Training	\$10,079	\$0	\$0	\$0	-100%	N/A	N/A
25890 Other Technology Services	\$58,338	\$27,226	\$27,679	\$35,333	-39%	30%	28%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$74,210	\$113,221	\$122,716	\$62,618	-16%	-45%	-49%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,363,864	\$3,037,551	\$3,310,853	\$3,534,917	50%	16%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$4,992	\$33,604	N/A	N/A	> 500%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$339,151	\$754,432	\$504,873	\$744,631	120%	-1%	47%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$5,023	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$805,684	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$35,986	\$331	\$3,787	N/A	-89%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$247,521	\$303,314	\$497,674	\$570,453	130%	88%	15%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$304	\$3,390	\$2,984	\$3,378	> 500%	0%	13%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Clay Community Schools (1125)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27010 Student Transportation; Service Area Direction	\$136,611	\$176,841	\$174,801	\$199,197	46%	13%	14%
27100 Student Transportation; Vehicle Operation	\$809,289	\$1,258,196	\$1,182,186	\$1,203,598	49%	-4%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$485,619	\$536,832	\$701,661	\$768,091	58%	43%	9%
27400 Student Transportation; Purchase of School Buses	\$340,942	\$801,129	\$514,385	\$460,894	35%	-42%	-10%
27500 Student Transportation; Insurance on Buses	\$62,870	\$45,575	\$57,258	\$58,246	-7%	28%	2%
27900 Student Transportation; Other Student Transportation Services	\$80,969	\$67,334	\$73,135	\$82,975	2%	23%	13%
27910 Student Transportation; Bus Driver Training	\$3,945	\$1,598	\$4,525	\$5,959	51%	273%	32%
31100 Food Services Operations; Service Area Direction	\$209,738	\$306,284	\$323,773	\$334,978	60%	9%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,348,929	\$1,738,661	\$1,711,314	\$1,724,217	28%	-1%	1%
Overhead and Operational Total	\$7,982,258	\$10,163,798	\$10,050,591	\$10,757,231	35%	6%	7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$114,297	\$41,873	\$39,006	\$4,458	-96%	-89%	-89%
33200 Community Recreation	\$4,823	\$4,907	\$5,064	\$5,233	8%	7%	3%
33400 Athletic Coaches	\$212,490	\$250,028	\$244,337	\$271,274	28%	8%	11%
33600 Nonpublic School Pupil Services	\$0	\$0	\$4,148	\$9,842	N/A	N/A	137%
33910 High School Band Uniforms	\$0	\$0	\$393	\$0	N/A	N/A	-100%
33990 Other Community Services; Other	\$153,392	\$22,114	\$34,945	\$83,749	-45%	279%	140%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$8,107	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,670	\$25,280	\$6,500	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$288,067	\$1,199,928	\$1,005,952	\$1,747,093	> 500%	46%	74%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$918,025	\$261,438	\$392,157	\$261,438	-72%	0%	-33%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$316,452	\$85,980	\$89,935	\$88,174	-72%	3%	-2%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$147,315	\$33,329	\$394,097	\$10,428	-93%	-69%	-97%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$640,571	\$434,091	\$474,239	\$361,292	-44%	-17%	-24%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,633	\$97,632	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$205,000	\$230,000	\$275,000	\$290,000	41%	26%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$52,508	\$52,508	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$142,952	\$118,031	\$72,057	\$58,098	-59%	-51%	-19%
52200 Debt Services; Interest on Debt; Temporary Loans	\$67,062	\$98,329	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,306,000	\$3,020,000	\$2,445,000	\$2,680,000	-19%	-11%	10%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$77,808	\$683,000	\$593,000	N/A	> 500%	-13%
54200 Common School Fund; Principal	\$824,729	\$540,747	\$206,667	\$229,203	-72%	-58%	11%
54250 Common School Fund; Interest	\$0	\$125,577	\$39,267	\$32,294	N/A	-74%	-18%
Nonoperational Total	\$7,363,583	\$6,667,092	\$6,464,270	\$6,778,085	-8%	2%	5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$457,392	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,530,366	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$193,852	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,133,950	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$23,904	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$219,045	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,558,509	\$0	\$0	\$0	N/A	N/A	N/A